3. Reading and translating readily and correctly Kannada manuscripts which may be selected from the proceedings of a case in Court, from Reports and Arzis addressed to Civil authorities, from letters passing between natives of India in the ordinary cause of business or from private correspondence. These manuscripts should not be witten with the clearness of a printed book nor yet in a cramped or crabbed hand, but in such a manner as fairly to represent the written characters as they are practically formed in the Province 100

4. Conversing with the Examiners or with one or more natives of Mysore with fluency and with such correctness or pronounciation, Grammar and Idiom as to be at once intelligible. ... 100

N.B.—(i) No candidate will be held to have passed the Examination who has not obtained half the maximum marks on the whole and half the maximum marks in the last item of the examination.

(ii) European Officers and Officers of other foreign nationality will be exempted from the portion of the examination relating to *Reading Manuscrips* (*Vide* 3),

II. The last date for receiving applications from the candidates for the Examination is the 15th July 1930. Application forms for admission can be obtained from the Secretary Mysore Local Examinations Boards, Bangalore.

N. S. SUBBA RAO,
Director of Public Instruction.

COMPTROLLER'S OFFICE, BANGALORE.

SUBJECT.—Instructions regarding the disbursement and accounting of pay and grants on account of Village Elementary School Teachers.

Circular No. 176—*TAD. B., dated* 21*st May* 1930.

To

All Treasury Officers and Amildars.

According to this office Circular No. TAD. A. 1294-1303, dated 22nd January 1920 (reproduced at the end of this circular for ready reference) regarding the procedure to be adopted for the disbursement of pay and grants to Village Elementary School Masters; the Amildar is responsible for the proper disbursement of amounts of bills drawn by the Assistant Inspectors and Assistant Inspectresses and endorsed in his favour.

Cases have come to notice in which the amounts drawn from the Treasury were not accounted for properly and in several instances undisbursed pay was retained in the Taluk Office for more than three months contrary to the provisions of Article 82 M. C. A. C. Vol. I. In some offices details for the undisbursed cash on hand were also not readily available. It is further ascertained that in some Taluks the prescribed monthly statements of undisbursed amounts and undelivered money orders are not being sent to the Assistant Inspectors or Assistant Inspectresses. Postal and Payee's acknowledgments for amounts remitted by money orders are not being pasted against the names of the concerned teachers in the duplicate copies of bills (Acquittance Roll) but are kept loose in bundles with the result that it has not been found possible to find out whether in respect of amounts sent by money orders payee's acknowledgments have been received.

2. The attention of Treasury Officers is therefore invited to the instructions contained in the circular referred to above and they are requested to see that they are strictly followed in future The monthly return due to the Assistant Inspectors or Assistant Inspectresses should be arranged to be sent before the due date *i.e*, 25*th of the month* to enable the drawers of bills to shortdraw amounts remaining undisbursed for more than three months from the next original bill. The monthly return should furnish the following details:—

(1) Undisbursed pay as on the 22nd of the previous month.
(2) Amount drawn from 22nd of the last month (date and amount of each bill).
(3) Total amount disbursed.
(4) Balance remaining undisbursed on the 22nd of the current month (with full particulars such as details of bill, date of drawing, names of teachers and amounts drawn for each).

3. In order to enable the Amildars to work out easily detail for the undisbursed amounts on any day, a register of undisbursed pay should be maintained in the Taluk Office in form 18B. M. C. A. C. Vol. I, in addition to the Abstract Cash Book Imprest Register and other prescribed registers (*Vide* also Rule 5 of Article 82 M. C. A. C. Vol. I inserted by C. S. No 135, dated 19th September 1928.)

Copy of letter No. TAD. A. 1294-1303, dated 22nd January 1920, from the Comptroller of Mysore, Bangalore to the Deputy Commissioner, Treasury Departments of all Districts and Officer in charge, State Huzur Treasury, Bangalore.

With reference to G. O. No. 8529-39—Edn. 33-18-3, dated the 8th March 1919 revising the procedure for disbursement of pay and grants to Village Elementary School masters and subsequent letter No. 6314—Edn. 211-19-2, dated 13th January 1920 from the Secretary to Government, Departments of Education and Agriculture on the subject, has the honour to note below the Procedure to be adopted in future for the preparation and payment of the bills for the same.

Two consolidated bills, one for grants to aided institutions and the other for salaries of Village Elementary School masters will be prepared in duplicate by the Assistant Inspector of Education for all the Village Elementary Schools in each taluk in his charge with the required certificate, absentee statements and statements of deductions on account of insurance and provident fund, house building advances, etc. The names of the teachers who are within a radious of 10 miles from taluk head quarters should be entered first in these bills and a total struck of the amount to payable. The names of the teachers residing beyond that distance should be detailed thereafter and separately totalled. The money order commission required to remit the net amount of pay due to the teachers should also be calculated and claimed in the bill, the amount of commission being entered separately in red ink. The bills so prepared in duplicate will be forwarded by the Assistant Inspector of Education, to the Amildar of the taluk together with the money order forms duly filled up in the case of teachers residing beyond 10 miles from the taluk head quarters. An abstract showing the total number of teachers for whom salaries and grants are drawn at different rates may be noted on the reverse of the last page of the bill to facilitate audit in this office.

The Amildar will receipt the contents of the bill with the disbursing officer's certificate recorded thereon and cash the bill at the treasury and arrage to make disbursement to the teachers within a radious of 10 miles on or after the 5th of every month giving them previous intimation of the date fixed for such payment and remit on the day on which the bill is cashed by money orders the amounts due to teachers residing beyond that distance. One copy of the bill with all the certificates recorded in it will be forwarded to this office along with the treasury list of payments and the other copy retained in the taluk office for being used as an acquittance roll in which the signatures of the teachers will be taken and the money order acknowledgments received through the post office pasted against the names of the respective teachers. A memo containing full particulars of undisbursed amounts and undelivered money orders, if any, should be forwarded by the Amildar to the Assistant Inspector of Education on or before the 25th of the month following so that the same may be refunded by shortdrawal from the next bill.

Arrear bills should also be prepared by the Assistant Inspector of Education by reference to records maintained in his office and the memos of the undisbursed amounts received from the Amildar and forwarded in duplicate to the taluk treasury along with money order forms duly filled up in cases of payments to be made by money order, for encashment and payment to the teachers concerned.

The present practice of disbursing the salaries and grants to Village Elementary School master through Sheikdars will be done away with and the revised procedure detailed above brought into effect from the 1st of February 1920, *i.e.*, in respect of all bills the payment of which falls due from that date.

SUBJECT—Statement of substantial changes to be attached to Establishment bills.

Circular No. 178—*TAD. B. II. dated 4th June* 1930.

To

All Drawers of Establishment Bills.

The attention of Drawers of Establishment bills is invited to Article 75A M. C. A. C. Vol. I inserted by Correction Slip No. 189 dated 22nd October 1929, laying down that in the case of establishments, containing one or more posts on progressive pay, a statement of substantive changes should accompany the pay bill.

The required forms may be obtained from the Government Stationery Depot, Bangalore on indents.

S. SHAMANNA,
Comptroller.